

**Final Statement of Reasons for
Proposed Adoption of California Code of Regulations,
Title 18, Sections:**

1004, Innocent Spouse or Registered Domestic Partner Relief from Liability
1032, Innocent Spouse or Registered Domestic Partner Relief from Liability
1124.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
1249, Innocent Spouse or Registered Domestic Partner Relief from Liability
1336, Innocent Spouse or Registered Domestic Partner Relief from Liability
1422.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
2251, Innocent Spouse or Registered Domestic Partner Relief from Liability
2303.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
2433, Innocent Spouse or Registered Domestic Partner Relief from Liability
2571, Innocent Spouse or Registered Domestic Partner Relief from Liability
3022, Innocent Spouse or Registered Domestic Partner Relief from Liability
3302.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
3502.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
4106, Innocent Spouse or Registered Domestic Partner Relief from Liability
4903, Innocent Spouse or Registered Domestic Partner Relief from Liability

Update of Information in the Initial Statement of Reasons

The factual basis, specific purpose, and necessity for the proposed adoption of California Code of Regulations, title 18, section (Regulation) 4903, *Innocent Spouse or Registered Domestic Partner Relief from Liability*, and Regulations 1004, 1032, 1124.1, 1249, 1336, 1422.1, 2251, 2303.1, 2433, 2571, 3022, 3302.1, 3502.1, and 4106, *Innocent Spouse or Registered Domestic Partner Relief from Liability* (hereafter, collectively, “cross-referencing regulations”), are the same as provided in the Initial Statement of Reasons.

The Board did not rely on any data or any technical, theoretical, or empirical study, report, or similar document in proposing or adopting Regulation 4903 or the cross-referencing regulations that was not identified in the Initial Statement of Reasons, or which was otherwise not identified or made available for public review prior to the close of the public comment period.

The Board did not reject any reasonable alternatives to the original proposed text of Regulation 4903 or the cross-referencing regulations or any alternatives that would lessen the adverse economic impact on small businesses. No alternative amendments were presented to the Board for consideration.

Furthermore, the Board has determined that the adoption of Regulation 4903 and the cross-referencing regulations will not have a significant adverse economic impact on business.

No Mandate on Local Agencies or School Districts

The Board has determined that the adoption of proposed Regulation 4903 and the cross-referencing regulations does not impose a mandate on local agencies or school districts.

Response to Public Comment

On March 23, 2010, the Board held a public hearing on the proposed adoption of Regulation 4903 and the cross-referencing regulations. No one appeared at the public hearing and no written comments were received.

Alternatives Considered

By its motion, the Board determined that no alternative to proposed Regulation 4903 and the cross-referencing regulations would be more effective in carrying out the purposes for which the regulations are proposed or would be as effective and less burdensome to affected private persons than the proposed regulations.

No Federal Mandate

The adoption of Regulation 4903 and the cross-referencing regulations was not mandated by federal statutes or regulations.